EXHIBIT III-B03

REPORT NAME:	**Appropriation Control Account Report**	REPORT NO: **CSTARB03**
PURPOSE:	Provides appropriation control account balances (Account Type CC).	
DESCRIPTION:	Lists Appropriation File Control records by fund. The information on this report should reconcile with the State Controller's Office Agency Reconciliation Report, control account types "C" and "Q". Refer to the B04 Report for detail appropriation information.	

REPORT REQUEST OPTIONS:

Report Period:

> **FM:** CM, PM or PY
> **P:** I=Include FFY, E=Exclude FFY

Level of Detail:

Index (I)	Program (P)	Object/Source(O/S)	Fund (F)
0-No Organization	Not applicable	Not Applicable	1-Fund
1-Section			2-Fund Detail

Fund Selection: Blank (all Funds) or any valid Fund

General Ledger Account Number (GLAN) Selection: Not applicable

Additional Report Selection Options: Not available

Destination Options: All available output media

E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:

> Report Period FM: PM or PY
> P: All options available
> Level of Detail: All options available
> Fund Selection: Blank only

FINANCIAL ELEMENTS:

Notes applicable to all B03 Report Financial Elements:

(1) All financial amounts carry actual signs: Debits have no sign; Credits have a negative (-) sign. This is the same signing convention that is used in the SCO Agency Reconciliation Report. The normal balance is specified for each financial field.

(2) An asterisk (*) after a financial field heading on the report means non-add; the amount is not included in the Net Appropriation or Appropriation Balance calculation.

Appropriation-Budget: Bucket (1); GL=6110. Displays the original appropriation. Normal balance is a Credit.

EXHIBIT III-B03 (Continued)

REPORT NAME: **Appropriation Control Account Report**	REPORT NO: **CSTARB03**

FINANCIAL ELEMENTS: (continued)

Revisions: Bucket (2); GL=6110. Displays the net revisions to the appropriation. Normal balance is a Credit.

Reserves: Bucket (3); GL=6270; also includes GL 1130 for ORF transactions in the advancing appropriation and GL 1730 for prepayments other than to the Office of the State Architect (OSA). Displays the part of the appropriation that is reserved. Normal balance is a Debit.

Net-Transfers: Bucket (4); GL=9811 and 9812. Displays the net transfers into and out of the appropriation. Transfers-In have a Source in the AP record, while Transfers-Out do not. Normal balance for Transfers-Out=Debit; Transfers-In=Credit.

Reversion: Bucket (5); GL=6110. Displays amounts reverted from the appropriation. Normal balance is a Debit.

Appropriation-Advance: Bucket (7). Displays advances made to the appropriation. Reserved for future use.

Allocated-to-Units: Bucket (8); GL=6110. Displays appropriation allocations made to organizational units. Normal balance is a Debit.

Allocated-From-HQ: Bucket (9); GL=6110. Displays appropriation allocations made to organizational units from headquarters. Normal balance is a Credit.

Estimated-Reimbursement: Bucket (10); GL=6230. Displays Estimated Reimbursements. Normal balance is a Debit.

Estimated-Revenue: Bucket (12); GL=6231. Displays Estimated Revenue. Normal balance is a Debit.

Net Appropriation: Calculated as the sum of Buckets (1) through (5), (7) through (10) and (12). Normal balance (appropriation available) is a Credit for Expenditures; Debit for Reimbursements and Revenues. This value is reconcilable to the SCO Agency Reconciliation Report, Ending Balance, Budget/Adjustments column.

Earned-Reimbursement: Bucket (11); GL=8100. Displays Reimbursements invoiced and collected. Normal balance is a Credit.

Earned-Revenue: Bucket (13); GL=8000, 9821, 9830 and 9891. Displays Revenue invoiced and collected. Normal balance is a Credit.

Expenditures: Bucket (14); GL=9000, 9822 and 9844. Displays expenditures charged to the appropriation. Normal balance is a Debit.

Encumbrances: Bucket (15); GL=6150. Displays unpaid commitments. Normal balance is a Debit.

Obligations: Bucket (16); GL=6170. Displays estimated obligations chargeable to the appropriation. Normal balance is a Debit.

Monthly-Allocated-Encumbrances: Bucket (20); GL=6160. Displays encumbrances allocated to the appropriation in the monthly (Fiscal Month 01 through 12) allocation of encumbrances. Normal balance is a Debit.

EXHIBIT III-B03 (Continued)

REPORT NAME: **Appropriation Control Account Report**	REPORT NO: **CSTARB03**

FINANCIAL ELEMENTS: (continued)

Annual-Allocated-Encumbrances: Bucket (33); GL=6151. Displays encumbrances allocated to the appropriation in the annual (Fiscal Month 13) allocation of encumbrances. Normal balance is a Debit.

Pending Revision: Bucket (6)*; GL=6250. Displays pending revisions to the appropriation. Normal balance is a Credit.

Net-Cost-Allocation: Bucket (18)*; GL=6297. Displays the net of expenditures allocated to the appropriation through the cost allocation process. **The signs are reversed**: normal balance in the Clearing Account is a *Credit* but is displayed on this report with a *no sign*; in other accounts, a *Debit*, displayed with a *(-)* sign.

SCO-PFA-Posted: Bucket (19)*; GL=6297. The Plan of Financial Adjustment (PFA) amount posted from the SCO transfer document. Normal balance in the Clearing Account is a Credit; in other accounts, a Debit. The sum of Net Cost Allocation and SCO PFA Posted, Buckets (18 + 19) is PFA Pending.

Appropriation-Balance: Calculated as the sum of Net Appropriations and Buckets (11), (13) through (16) and one of the following:

> Monthly-Allocated-Encumbrances, Bucket (20), for CM and PM options.
>
> Annual-Allocated-Encumbrances, Bucket (33), for PY option.

> Normal balance is a Credit for Expenditures; Debit for a Reimbursement or Revenue account. This value is reconcilable to the SCO Agency Reconciliation Report, Ending Balance, Available/Unrealized column.

Advances: Bucket (17)*; GL=1730 for OSA advances; 1740 and 1750 for other prepayment transactions. Displays advances to the appropriation. Normal balance is a Debit.

Accrued-Abatements: Bucket (32)*; GL=1311; GL=1400 and 1500 when Source equals **58nnnn**. Displays Accounts Receivable Abatements. Normal balance is a Debit.

Unremitted-Abatements: Bucket (23)*; GL=1110 when Source equals **58nnnn**. Displays Unremitted Cash for Abatements. Normal balance is a Debit.

In-Transit-Abatements: Bucket (26)*; GL=1115/1150 when Source equals **58nnnn**. Displays Cash in Transit for Abatements. Normal balance is a Debit.

Accrued-Reimbursements: Bucket (21)*; GL=1312; GL=1400 and 1500 when Source equals **9nnnnn**. Displays the Accounts Receivable Reimbursements. Normal balance is a Debit.

Unremitted-Reimbursements: Bucket (24)*; GL=1110 when Source equals **9nnnnn**. Displays Unremitted Cash for Reimbursements. Normal balance is a Debit.

In-Transit-Reimbursements: Bucket (27)*; GL=1115/1150 when Source equals **9nnnnn**. Displays Cash in Transit for reimbursements. Normal balance is a Debit.

EXHIBIT III-B03 (Continued)

REPORT NAME: **Appropriation Control Account Report**	REPORT NO: **CSTARB03**

FINANCIAL ELEMENTS: (continued)

 Accrued-Revenue: Bucket (22)*; GL=1313, 1314, 1330; also includes 1400 and 1500 when Source **is not Zero**, **58***nnnn* or **9***nnnnn*. Displays Accounts Receivable Revenue. Normal balance is a Debit.

 Unremitted Revenue: (Bucket 25)*; GL=1110 when Source **is not Zero**, **58***nnnn* or **9***nnnnn*. Displays cash for Unremitted Revenue. Normal balance is a Debit.

 In-Transit-Revenue: (Bucket 28)*; GL=1115/1150 when Source **is not Zero**, **58***nnnn* or **9***nnnnn*. Displays Cash in Transit for Revenue. Normal balance is a Debit.

ADVICE AND CAUTIONS ON USING THE CORRECT APPROPRIATION SYMBOL NUMBER:

 Revenue for all funds (except Federal Trust Fund - Source equals **4***nnnnn*) should have Reference 980. Federal Trust Fund accounts should use the actual program reference (001, 101, etc.).

 When Appropriation Symbol Numbers are established correctly, the B03 Report combines the appropriate detail expenditure, advance and reimbursement accounts. For Federal Trust Fund accounts, Federal detail expenditures and Federal receipts (Revenue) are combined.

 See Volume 2, Chapter IV-AS, for more information on establishing AS Table records.

SPECIAL NOTES:

 Section should be requested **only** when keeping General Ledgers by Section (AS Table Appropriation Org Level indicator is set to **1**).

 Report Period "P" options to exclude FFY is to assist those with continuous appropriations.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
ENY	None	No	No
Reference	None	No	No
FFY	Report Period: P	No	No

EXHIBIT III-B03 (Continued)

```
CSTARB03 9990 (DEST: AA SPEC) PM,I,1,0,0,2,0001,    ,    ,       ,         ,       ,         ********** RUN:10/26/10 TIME:06.01
FISCAL MONTH: 03  SEPTEMBER     1(SEC  )****************** 1(FUND ) FUND(0001)*********
                                          DEPARTMENT OF AIR QUALITY
                                       APPROPRIATION CONTROL ACCOUNT REPORT
                                             AS OF 09/30/10
*************************************************************************************************************************** PAGE   10
SECTION   : 00
FUND      : 0001  GENERAL FUND
FUND DETAIL: 00
***************************************************************************************************************************
ENY   REF  FFY
----  ---  ----

   APPN BUDGET(1)         REVISIONS(2)          RESERVES(3)         NET TRANSFERS(4)        REVERSION(5)
-------------------- -------------------- -------------------- -------------------- --------------------
   APPN ADVANCE(7)      ALLOC TO UNITS(8)     ALLOC FROM HQ(9)       EST REIM(10)        EST REVENUE(12)     NET APPROPRIATION
-------------------- -------------------- -------------------- -------------------- -------------------- --------------------
   EARNED REIM(11)      EARNED REVENUE(13)    EXPENDITURES(14)      ENCUMBRANCES(15)      OBLIGATIONS(16)
-------------------- -------------------- -------------------- -------------------- --------------------
MONTH ALLOC ENC(20) ANNUAL ALLOC ENC(33)* PENDING REVISION(6)*  NET COST ALLOC(18)*   SCO PFA POSTED(19)* APPROPRIATION BALANCE
-------------------- -------------------- -------------------- -------------------- -------------------- --------------------
   ADVANCES(17)*       ACCRUED ABATE(32)*    UNREMIT ABATE(23)*    INTRAN ABATE(26)*    ACCRUED REIM(21)*
-------------------- -------------------- -------------------- -------------------- --------------------
  UNREMIT REIM(24)*    INTRAN REIM(27)*   ACCRUED REVENUE(22)* UNREMIT REVENUE(25)*  INTRAN REVENUE(28)*
-------------------- -------------------- -------------------- -------------------- --------------------
2010  001  2010
      3,081,475.82-             0.00           222,750.43                 0.00                 0.00
              0.00              0.00                 0.00         13,410,000.00                 0.00         9,448,725.39-
      1,114,569.12-             0.00         3,822,151.04          5,947,624.49                 0.00
      1,632,596.82-             0.00                 0.00            959,570.75                 0.00         2,426,115.80-
              0.00             99.34                 0.00                 0.00            391,009.15
              0.00              0.00                 0.00                 0.00                 0.00

2010  004  2010
     23,305,000.00-             0.00                 0.00                 0.00                 0.00
              0.00              0.00                 0.00                 0.00                 0.00        23,305,000.00-
              0.00              0.00           748,225.06                 0.00                 0.00
              0.00              0.00                 0.00                 0.00                 0.00        22,556,774.94-
              0.00              0.00                 0.00                 0.00                 0.00
              0.00              0.00                 0.00                 0.00                 0.00
2010  980  2010
              0.00              0.00                 0.00            326,462.35-                0.00
              0.00              0.00                 0.00                 0.00                 0.00           326,462.35-
              0.00          8,058.53-                0.00                 0.00                 0.00
              0.00              0.00                 0.00                 0.00                 0.00           334,520.88-
              0.00              0.00                 0.00                 0.00                 0.00
              0.00              0.00                 0.00                 0.00                 0.00

 *TOTAL FUND:  0001
     76,990,923.46-             0.00           222,750.43            326,462.35-                0.00
              0.00              0.00                 0.00         21,376,889.61                 0.00        55,717,745.77-
      1,087,353.80-        10,729.56-          746,361.76-          6,410,865.16                 0.00
      1,788,505.47-             0.00                 0.00          8,352,445.12          7,104,020.48-       52,939,831.20-
              0.00            475.00                 0.00                 0.00          1,447,217.21
              0.00              0.00                 0.00                 0.00                 0.00
```

EXHIBIT III-B04

REPORT NAME:	**Detail Report of Appropriation Status**	REPORT NO: **CSTARB04**
PURPOSE:	Provides detailed information about the status of the agency's appropriations from the Appropriation File.	
DESCRIPTION:	The report is divided into three sub-reports: Appropriations/ Expenditures, Reimbursements, and Revenues. Records on this report should reconcile with the State Controller's Office Agency Reconciliation Report, detail account types D, F, R, and T. Refer to the B03 Report for summary appropriation information.	

REPORT REQUEST OPTIONS:

Report Period:

FM:	CM, PM or PY
P:	I=Include FFY, E=Exclude FFY

Level of Detail:

Index (I)	Program (P)	Object/Source(O/S)	Fund (F)
0-No Organization	Not Applicable	Not Applicable	1-Fund
1-Section			2-Fund Detail

Fund Selection: Blank (all Funds) or any valid Fund

GLAN Selection: Not applicable

Additional Report Selection Options: Not available

Destination Options: All available output media

E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:

Report Period FM:	PM or PY
P:	All options available
Level of Detail:	All options available
Fund Selection:	Blank only

FINANCIAL ELEMENTS:

Notes applicable to all B04 Report Financial Elements:

(1) All financial amounts carry actual signs: debits have no sign; credits have a negative (-) sign. This is the same signing convention that is used in the SCO Agency Reconciliation Report. The normal balance is specified for each financial field.

(2) An asterisk (*) after a financial field heading means non-add; the amount is not included in the Net Appropriation, Appropriation Reimbursement or Revenue Balance calculation.

EXHIBIT III-B04 (Continued)

REPORT NAME: **Detail Report of Appropriation Status**	REPORT NO: **CSTARB04**

FINANCIAL ELEMENTS: (Continued)

APPROPRIATIONS/EXPENDITURES:

(3) This report is divided into three sub-reports: Appropriations/Expenditures, Reimbursements, and Revenues.

Appropriation-Budget: Bucket (1); GL=6110. Displays the original appropriation. Normal balance is a Credit.

Revisions: Bucket (2); GL=6110. Displays net revisions made to the appropriation. Normal balance is a Credit.

Reserves: Bucket (3); GL=6270; Also includes GL 1130 for ORF transactions in the advancing appropriation and GL 1730 for prepayments other than to OSA. Displays the part of the appropriation that is reserved. Normal balance is a Debit.

Net-Transfers: Bucket (4); GL=9811 and 9812. Displays the net transfers into and out of the appropriation. Transfers-In have Source in the AP record, while Transfers-Out do not. Normal balance for Transfers-Out=Debit; Transfers-In=Credit.

Reversion: Bucket (5); GL=6110. Displays amounts reverted from the appropriation. Normal balance is a Debit.

Pending Revision: Bucket (6)*; GL=6250. Displays pending revisions to the appropriation. Normal balance is a Credit.

Appropriation-Advance: Bucket (7). Displays advances made to the appropriation. Reserved for future use.

Allocated-to-Units: Bucket (8); GL=6110. Displays appropriation allocations made to organizational units. Normal balance is a Debit.

Allocated-From-HQ: Bucket (9); GL=6110. Displays appropriation allocations made to organizational units from headquarters. Normal balance is a Credit.

Accrued-Payables: Bucket (32)*; GL=1311; GL=1400 and 1500 when Source equals **58*nnnn***. Displays Accounts Receivable Abatements. Normal balance is a Debit.

Net Appropriation: Calculated as the sum of Buckets (1) through (5) and (7) through (9). Normal balance is a Credit. Although the B04 Report is not now used for reconciliation of the detail reports, this value is reconcilable to the SCO Agency Reconciliation Report, Ending Balance, Budget/Adjustments Column, for any "D" Account.

Expenditures: Bucket (14); GL=9000, 9822 and 9844. Displays expenditures charged to the appropriation. Normal balance is a Debit.

Encumbrances: Bucket (15); GL=6150. Displays unpaid commitments. Normal balance is a Debit.

EXHIBIT III-B04 (Continued)

REPORT NAME: **Detail Report of Appropriation Status**	REPORT NO: **CSTARB04**

FINANCIAL ELEMENTS: (Continued)

  APPROPRIATIONS/EXPENDITURES (Continued)

    Obligations: Bucket (16); GL=6170. Displays estimated obligations chargeable to the appropriation. Obligations are ignored for PY option. Normal balance is a Debit.

    Monthly-Allocated-Encumbrances: Bucket (20); GL=6160. Displays encumbrances allocated to the appropriation in the monthly (Fiscal Month 01 through 12) allocation of encumbrances. Normal balance is a Debit.

    Annual-Allocated-Encumbrances: Bucket (33); GL=6151. Displays encumbrances allocated to the appropriation in the annual (Fiscal Month 13) allocation of encumbrances. Normal balance is a Debit.

    Net-Cost-Allocation: Bucket (18)*; GL=6297. Displays the net of expenditures allocated to the appropriation through the cost allocation process. **The signs are reversed**: normal balance in the Clearing Account is a *Credit* but is displayed on this report as a *Debit* (with *no sign*); in other accounts, the normal *Debit* balance is displayed as a *Credit* (with a *minus sign*).

    SCO-PFA-Posted: Bucket (19)*; GL=6297. The Plan of Financial Adjustment (PFA) amount posted from the SCO transfer. Normal balance in the Clearing Account is a Credit; in other accounts, a Debit. The sum of Net Cost Allocation and SCO PFA Posted, Buckets (18 + 19), is PFA Pending.

    Advances: Bucket (17)*; GL=1730 for OSA advances; GLs 1740 and 1750 for other prepayment transactions. Displays advances from the appropriation. Normal balance is a Debit.

    Cash-in-Transit: Bucket (26)*; GL=1115/1150 when Source equals **58*nnnn***. Displays Cash-in-Transit for Abatements. Normal balance is a Debit.

    Cash-Unremitted: Bucket (23)*; GL=1110 when Source equals **58*nnnn***. Displays Unremitted Cash for Abatements. Normal balance is a Debit.

    Appropriation-Balance: Calculated as the sum of Net Appropriation, Buckets (14) through (16) and one of the following:
        Monthly-Allocated-Encumbrances, Bucket (20) for CM and PM options.
        Annual-Allocated-Encumbrances, Bucket (33) for PY option.
    Normal balance is a Credit.

  REIMBURSEMENTS:

    Est-Reimbursements: Bucket (10); GL=6230. Displays the Estimated Reimbursements. Normal balance is a Debit.

    Earned-Reimbursements: Bucket (11); GL=8100. Displays Reimbursements invoiced or collected. Normal balance is a Credit.

EXHIBIT III-B04 (Continued)

REPORT NAME: **Detail Report of Appropriation Status**	REPORT NO: **CSTARB04**

FINANCIAL ELEMENTS: (Continued)

  REIMBURSEMENTS: (Continued)

    Accrued-Reimbursements: Bucket (21)*; GL=1312; GL=1400 and 1500 when Source equals **9***nnnnn*. Displays the Accounts Receivable Reimbursements. Normal balance is a Debit.

    Cash-in-Transit: Bucket (27)*; GL=1115/1150 when Source equals **9***nnnnn*. Displays Cash-in-Transit for reimbursements. Normal balance is a Debit.

    Cash-Unremitted: Bucket (24)*; GL=1110 when Source equals **9***nnnnn*. Displays Unremitted Cash for reimbursements. Normal balance is a Debit.

    Reimbursement-Balance: Calculated as sum of Buckets (10 + 11). Normal balance is a Debit.

  REVENUE:

    Estimated-Revenue: Bucket (12); GL=6231. Displays Estimated Revenue. Normal balance is a Debit.

    Earned-Revenue: Bucket (13); GL=8000, 9821, 9830 and 9891. Displays Revenue invoiced or collected. Normal balance is a Credit.

    Accrued-Revenue: Bucket (22)*; GL=1313, 1314, 1330; Also includes 1400 and 1500 when Source **is not Zero**, **58***nnnn* or **9***nnnnn*. Displays Accounts Receivable Revenue. Normal balance is a Debit.

    Cash-in-Transit: Bucket (28)*; GL=1115/1150 when Source **is not Zero**, **58***nnnn* or **9***nnnnn*. Displays Cash-in-Transit for Revenue. Normal balance is a Debit.

    Cash-Unremitted: Bucket (25)*; GL=1110 when Source **is not Zero**, **58***nnnn* or **9***nnnnn*. Displays cash for Unremitted Revenue. Normal balance is a Debit.

    Revenue-Balance: Calculated as the sum of Buckets (12 + 13). Normal balance is a Debit.

SPECIAL NOTES:

  Section should be requested **only** when keeping General Ledgers by Section (AS Table Appropriation Program Level indicator is set to **1**).

  Report Period "P" option to exclude FFY is to assist those with continuous appropriations.

  When the Period option is set to **E** (Exclude FFY), the FFY and related AS Table title are excluded from the report.

EXHIBIT III-B04 (Continued)

REPORT NAME: **Detail Report of Appropriation Status**	REPORT NO: **CSTARB04**

ADVICE AND CAUTIONS ON USING THE CORRECT APPROPRIATION SYMBOL NUMBER:

Any combination of Appropriation Symbol Number (AS) and Funding Fiscal Year (FFY) should appear in only one section of this report. If found in two or more sections, reconciliation with the SCO using the HB4 Report is more difficult. It also affects the integrity of the B03 Report.

Revenue for all funds (except Federal Trust Fund - Source equals **4*nnnnn***) should have a reference of 980. Federal Trust Fund accounts should use the **actual program reference** (001, 101, etc.).

There should only be one Prior Year account for Refunds to Reverted Appropriations. For Revenue, there should only be Current Year and Prior Year accounts (no Prior Prior Year accounts).

See Volume 2, Chapter IV-AS for more information on establishing AS Table records.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
ENY	None	No	No
Reference	None	No	No
Account Type	None	No	No
Program/Category	None	No	No
AS Number	None	No	No
Source	None	No	No
FFY	Level of Detail: P	No	No

EXHIBIT III-B04 (Continued)

```
CSTARB04 9990 (DEST: AA SPEC) PM,I,1,0,0,2,0001,    ,    ,    ,    ,    ,    ,    ,         ********** RUN:10/26/10 TIME:06.01
FISCAL MONTH:  03  SEPTEMBER      1(SEC )***************** 1(FUND ) FUND(0001)*********
                                            DEPARTMENT OF AIR QUALITY
                                         DETAIL REPORT OF APPROPRIATION STATUS
                                                 AS OF 09/30/10
********************************************************************************************************************** PAGE    5
SECTION    :  00
FUND       :  0001  GENERAL FUND
FUND DETAIL:  00
**********************************************************************************************************************
ENY   REF   PROGRAM/CAT  AS   AT   SOURCE   FFY              DESCRIPTION
----  ---   ------------ ---  --   ------   ----    ------------------------------------------
   APPN BUDGET(1)          REVISIONS(2)         RESERVES(3)         NET TRANSFERS(4)         REVERSION(5)
--------------------  --------------------  --------------------  --------------------  --------------------
PENDING REVISION(6)*    APPN ADVANCE(7)       ALLOC TO UNITS(8)     ALLOC FROM HQ(9)    ACCRUED PAYABLES(32)*   NET APPROPRIATION
--------------------  --------------------  --------------------  --------------------  --------------------  --------------------
   EXPENDITURES(14)       ENCUMBRANCES(15)       OBLIGATIONS(16)      MONTH ALLOC ENC(20)  ANNUAL ALLOC ENC(33)
--------------------  --------------------  --------------------  --------------------  --------------------
NET COST ALLOC(18)*   SCO PFA POSTED(19)*      ADVANCES(17)*       CASH IN TRANSIT(26)*  CASH UNREMITTED(23)*  APPROPRIATION BALANCE
--------------------  --------------------  --------------------  --------------------  --------------------  --------------------
2010  001  0 00 000    900  CA           2010  CLEARING ACCOUNT
             0.00                  0.00                  0.00                  0.00                  0.00
             0.00                  0.00                  0.00                  0.00                 99.34                  0.00
             0.00          5,947,624.49                  0.00          5,947,624.49-                0.00
         4,781,721.79              0.00                  0.00                  0.00                  0.00                  0.00

2010  001  10           100  00           2010  A-POLICY OPERATIONS
         4,903,475.82-                0.00                  0.00                  0.00                  0.00
             0.00                  0.00                  0.00                  0.00                  0.00          4,903,475.82-
         1,024,515.83              0.00                  0.00            937,413.67                  0.00
         1,024,515.83-                0.00                  0.00                  0.00                  0.00          2,941,546.32-

2010  001  40 01        401  00           2010  C-ADMINISTRATION
         4,168,000.00-                0.00                  0.00                  0.00                  0.00
             0.00                  0.00                  0.00                  0.00                  0.00          4,168,000.00-
           774,294.37              0.00                  0.00                  0.00                  0.00
           774,294.37-                0.00                  0.00                  0.00                  0.00          3,393,705.63-

2010  001  40 02        402  00           2010  D-DISTRIBUTED ADMINISTRATION
         4,168,000.00                 0.00                  0.00                  0.00                  0.00
             0.00                  0.00                  0.00                  0.00                  0.00          4,168,000.00
           774,294.37-                0.00                  0.00                  0.00                  0.00
           774,294.37               0.00                  0.00                  0.00                  0.00          3,393,705.63

2010  001  54           540  00           2010  F-BENEFITS ADMINISTRATION
         9,486,000.00-                0.00                  0.00                  0.00                  0.00
             0.00                  0.00                  0.00                  0.00                  0.00          9,486,000.00-
         1,078,002.34              0.00                  0.00          3,004,576.43                  0.00
         1,078,002.34-                0.00                  0.00                  0.00                  0.00          5,403,421.23-

2010  001  0 00 000    701  97           2010  REVOLVING FUND ADVANCE
             0.00                  0.00            100,000.00                  0.00                  0.00
             0.00                  0.00                  0.00                  0.00                  0.00            100,000.00
             0.00                  0.00                  0.00                  0.00                  0.00
             0.00                  0.00                  0.00                  0.00                  0.00            100,000.00
```

EXHIBIT III-B04 (Continued)

```
CSTARB04 9990 (DEST: M5 XXL1) PY,I,1,0,0,1,    ,    ,    ,        ,          ,          ,        ********** RUN:07/30/11 TIME:06.00
PRIOR FISCAL YEAR:  2010          1(SEC )***************** 1(FUND ) FUND(ALL )*********
                                         DEPARTMENT OF AIR QUALITY
                                      DETAIL REPORT OF APPROPRIATION STATUS
                                             AS OF 06/30/2010
*************************************************************************************************************************  PAGE    1
SECTION   : 00
FUND      : 0001  GENERAL FUND
*******************************************************************************************************************************
ENY   REF    PROGRAM/CAT   AS   AT   SOURCE  FFY              DESCRIPTION
----  ---  -------------  ---  --  ------  ----  ----------------------------------------
 ESTIMATED REIM(10)      EARNED REIM(11)      ACCRUED REIM(21)*   CASH IN TRANSIT(27)*  CASH UNREMITTED(24)*  REIMBURSEMENT BALANCE
--------------------  --------------------  --------------------  --------------------  --------------------  --------------------
2008  001  0 00 000    801 90         2008  I-REIMBURSEMENTS
          3,996,794.64             66.00          123,723.76                  0.00                  0.00           3,996,860.64

TOTAL ENY 2008
          3,996,794.64             66.00          123,723.76                  0.00                  0.00           3,996,860.64

2009  001  0 00 000    801 90         2009  I-REIMBURSEMENTS
          3,970,094.97         27,149.32          932,484.30                  0.00                  0.00           3,997,244.29

TOTAL ENY 2009
          3,970,094.97         27,149.32          932,484.30                  0.00                  0.00           3,997,244.29

2010  001  0 00 000    801 90         2010  I-REIMBURSEMENTS
         13,410,000.00      1,114,569.12-         391,009.15                  0.00                  0.00          12,295,430.88

TOTAL ENY 2010
         13,410,000.00      1,114,569.12-         391,009.15                  0.00                  0.00          12,295,430.88

TOTAL FUND 0001
         21,376,889.61      1,087,353.80-       1,447,217.21                  0.00                  0.00          20,289,535.81

TOTAL SECTION 00
         21,376,889.61      1,087,353.80-       1,447,217.21                  0.00                  0.00          20,289,535.81

TOTAL
         21,376,889.61      1,087,353.80-       1,447,217.21                  0.00                  0.00          20,289,535.81
```

EXHIBIT III-B04 (Continued)

```
CSTARB04 9990 (DEST: AA SPEC) PM,I,1,0,0,1,0001,   ,   ,       ,       ,       ,         ********** RUN:10/26/10 TIME:06.01
FISCAL MONTH:  03  SEPTEMBER       1(SEC )****************** 1(FUND ) FUND(0001)*********
                                            DEPARTMENT OF AIR QUALITY
                                         DETAIL REPORT OF APPROPRIATION STATUS
                                                 AS OF 09/30/10
***************************************************************************************************************** PAGE    1
SECTION    :  00
FUND       :  0001  GENERAL FUND
*****************************************************************************************************************************
ENY   REF    PROGRAM/CAT   AS   AT   SOURCE  FFY              DESCRIPTION
----  ---   -------------  ---  --   ------  ----  ----------------------------------------
   ESTIMATED REVENUE(12)    EARNED REVENUE(13)   ACCRUED REVENUE(22)*  CASH IN TRANSIT(28)*  CASH UNREMITTED(25)*     REVENUE BALANCE
   --------------------   --------------------   --------------------  --------------------  --------------------  --------------------
2009  980  0 00 000       950  RR  161000  2009  ESCHEAT-CHECKS WARRANTS(F0001)
                  0.00                709.30                 0.00                  0.00                  0.00                709.30

2009  981  0 00 000       981  RR  570000  2009  REFUNDS TO REVERTED APPROPRIATIONS
                  0.00              3,380.33-                0.00                  0.00                  0.00              3,380.33-

TOTAL ENY 2009
                  0.00              2,671.03-                0.00                  0.00                  0.00              2,671.03-

2010  980  0 00 000       950  RR  161000  2010  ESCHEAT-CHECKS WARRANTS(F0001)
                  0.00              8,058.53-                0.00                  0.00                  0.00              8,058.53-

TOTAL ENY 2010
                  0.00              8,058.53-                0.00                  0.00                  0.00              8,058.53-

TOTAL FUND 0001
                  0.00             10,729.56-                0.00                  0.00                  0.00             10,729.56-

TOTAL SECTION 00
                  0.00             10,729.56-                0.00                  0.00                  0.00             10,729.56-

TOTAL
                  0.00             10,729.56-                0.00                  0.00                  0.00             10,729.56-
```

EXHIBIT III-B06

REPORT NAME: **Budget Report**	REPORT NO: **CSTARB06**

PURPOSE:	Provides the Year-End Statement Report No. 6.

DESCRIPTION:	Lists appropriations, appropriation expenditures, reimbursements and operating transfers as adjusted for encumbrances.

REPORT REQUEST OPTIONS:

  Report Period:

    FM: CM, PM or PY
    P: C=Current Fiscal Year Only, P=All Prior Fiscal Years, Blank=All Fiscal Years

  Level of Detail:

Index (I)	Program (P)	Object/Source(O/S)	Fund (F)
0-No Organization	Not applicable	Not Applicable	1-Fund
1-Section			2-Fund Detail

  Fund Selection: Blank (all Funds) or any valid Fund

  GLAN Selection: Applies to Encumbrances/Allocated Encumbrances column only.
                    Blank   = Includes Allocated Encumbrances
                    6150   = Excludes Allocated Encumbrances

  Additional Report Selection Options: Not available

  Destination Options: All available output media

  E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:

Report Period FM:	PM or PY
P:	Blank only
Level of Detail:	All options available
Fund Selection:	Blank only
GLAN Selection:	Blank only

FINANCIAL ELEMENTS:

  <u>Notes applicable to the Financial Elements:</u>

  All financial amounts carry **actual signs**: debits have no sign; credits have a negative (-) sign. This is the same signing convention that is used in the SCO Agency Reconciliation Report. The normal balance is specified for each financial field.

  REGULAR APPROPRIATIONS: (Appropriation File records **without** financial data in Net Transfers are classified as Regular Appropriations if they have data in the financial fields used for this section of the report.)

EXHIBIT III-B06 (Continued)

REPORT NAME: **Budget Report**	REPORT NO: **CSTARB06**

FINANCIAL ELEMENTS: (Continued)

REGULAR APPROPRIATIONS: (Continued)

Appropriations (Adjusted): Displays the adjusted appropriation for each program or category. The amount displayed is the net of the following fields in the Appropriation File:
- Appropriation Budget, GL=6110
- Revisions, GL=6110
- Reversions, GL=6110
- Appropriation Advances (future use)
- Appropriations Allocated to Units, GL=6110
- Appropriations Allocated from Headquarters, GL=6110
- Start of Year Encumbrances, GL=6152.

The Adjusted Appropriation normal balance is a Credit.

Expenditures: GL=9000, 9822 and 9844. The cumulative fiscal year expenditures and allocated expenditures for the appropriation. Current Year normal balance is a Debit. Prior year balances may be either Debit or Credit.

Encumbrances/Allocated Encumbrances: GL=6150 and 6160 (CM or PM) or 6151 (PY). The cumulative year-to-date encumbrances and allocated encumbrances posted to the appropriation. Normal balance is a Debit.

Prior Year Encumbrance Reversals: GL=6152. Encumbrances at the end of the previous year, reversed in the subsequent year. This column contains zero the first year of the appropriation. Normal balance is a Debit.

Budgetary Expenditures: Total budgetary expenditures for the appropriation. Calculated as the sum of Expenditures; Encumbrances/Allocated Encumbrances; and Prior Year Encumbrance Reversals. Normal balance is a Debit. Prior year balances may be either a Debit or Credit.

Balance: The unexpended and uncommitted remaining amount of the appropriation. The net of Appropriations and Budgetary Expenditures. Normal balance is a Credit.

OPERATING TRANSFERS-OUT: (Appropriation File records with data in the Net Transfers financial field and no Source are classified as Operating Transfers-Out.)

Appropriations (Adjusted): GL=6110. Displays the sum of the financial fields listed for Regular Appropriations (previous page) when there is data in the Net Transfers field of the Appropriation File record. Normal balance is a Credit.

Expenditures: GL=9812. Displays the sum of the Net Transfers field (Source is Zero) from the Appropriation File. Normal balance is a Debit.

Encumbrances/Allocated Encumbrances: Zero - not used.

Prior Year Encumbrance Reversals: Zero - not used.

Budgetary Expenditures: Same as the Expenditures column.

EXHIBIT III-B06 (Continued)

REPORT NAME: **Budget Report**	REPORT NO: **CSTARB06**

FINANCIAL ELEMENTS: (Continued)

Balance: Unexpended Operating Transfer Out. The net of Appropriations and Budgetary Expenditures. Normal balance is a Credit.

REIMBURSEMENTS: (Appropriation File records with data in Estimated Reimbursements or Earned Reimbursements are classified as Reimbursements. The selected records are then separated into three classifications as shown below:

- **Scheduled Reimbursements** have AS Table Account Type other than 91 or 92.

- **Unscheduled Reimbursements** have an AS Table Account Type of 91.

- **Miscellaneous Reimbursements** have an AS Table Account Type of 92.

Appropriations (Adjusted): GL=6230. Estimated Reimbursements from the Appropriation File. Normal balance is a Debit for Scheduled and Miscellaneous Reimbursements. Unscheduled Reimbursements should have zero in this column.

Expenditures: GL=8100. Earned Reimbursements from the Appropriation File. Normal balance is a Credit.

Encumbrances/Allocated Encumbrances: Zero - not used.

Prior Year Encumbrance Reversals: Zero - not used.

Budgetary Expenditures: Same as the Expenditures column.

Balance: Calculated as the sum of Appropriations (Adjusted) and Budgetary Expenditures. Normal balance is a Debit for Scheduled and Miscellaneous Reimbursements, and a Credit for Unscheduled Reimbursements.

OPERATING TRANSFERS-IN: (Appropriation File records with financial data in Net Transfers **and** Source equals **3***nnnnn*, are classified as Operating Transfers-In.)

Appropriations (Adjusted): GL=6110. Displays the sum of the financial fields listed for Regular Appropriations (page III-B-17) when there is data in the Net Transfers field of the Appropriation File record. Normal balance is a Debit.

Expenditures: GL=9811. Displays the sum of the Net Transfers field (Source is present) from the Appropriation File. Normal balance is a Credit.

Encumbrances/Allocated Encumbrances: Zero - not used.

Prior Year Encumbrance Reversals: Zero - not used.

Budgetary Expenditures: Same as the Expenditures column.

Balance: Operating Transfers In that have not been received. The net of Appropriations and Budgetary Expenditures. Normal balance is a Debit.

EXHIBIT III-B06 (Continued)

REPORT NAME: **Budget Report**	REPORT NO: **CSTARB06**

SPECIAL NOTES:

When AS Table Account Type is **PR**, Reference is shown as REF/FFY. When the Account Type is **CA**, Program is shown as **99**.

The certification required by the State Administrative Manual appears on the last page for each fund or fund detail and is printed on reports requested with the PY option. Information for names and titles are from Vendor Edit Table, Vendor Number **AAAAAAAAAA-10** (Accounting Officer). See Volume 2, Chapter IV-VE for coding details. Vendor Number **AAAAAAAAAA-20** (Head of Agency) is no longer required Therefore, the Head of Agency certification will not be printed the B06.

The PM option may be used as an interim budget report and is titled "Budget Report". The PY option is intended as Year-end Financial Report No. 6 and is titled "Final Budget Report".

If the Appropriation Symbol has Program, then the Title is from the D15 Table. If Appropriation Symbol is for a Category appropriation, then the Title is "Personal Services", "Operating Expenditures and Equipment", etc. from the D09 Table. If the Appropriation Symbol does not have Program and the Account Type is **00**, the system supplies the Title "Regular Appropriation". When there is more than one AS number combined and displayed as a single line on the report, the title is "Multiple Appropriation Symbols - No Title Selected".

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	Yes
ENY	None	Yes	No
Reference	None	Yes	Yes
Record Type [1]	None	No	Yes
FFY	Level of Detail: F	No	No
Program/Category	None	No	Yes
Account Type	None	No	No
AS Number	Not shown on report	No	No

[1] Record Type is a classification of the Appropriation File records to determine in which segment of the report they appear. Record types are assigned as follows:

- Regular Appropriation: if the Net Transfers financial field is zero.

- Operating Transfers-Out: if the Net Transfers financial field is not equal to zero and does not have a Source.

- Operating Transfers-In: if the Net Transfers financial field is not equal to zero and does have a Source.

- Reimbursements: if the Estimated Reimbursements or Earned Reimbursements financial fields are not zero.

EXHIBIT III-B06 (Continued)

```
CSTARB06 9990 (DEST: A1 CTP2) PY, ,0,0,0,1,    ,    ,    ,        ,        ,        ,        ********** RUN:08/23/10 TIME:06.00
PRIOR FISCAL YEAR:  2009          0(ORG  )****************** 1(FUND ) FUND(ALL ) GL(ALL )
                                                  DEPARTMENT OF AIR QUALITY (9990)
                                                      FINAL BUDGET REPORT                                        REPORT #6
                                                         AS OF 06/30/10
**************************************************************************************************************** PAGE   01
FUND         :  0001    GENERAL FUND
ENACTMENT YEAR:  2009
REFERENCE:       001    SUPPORT-DEPARTMENT OF AIR QUALITY
****************************************************************************************************************
FFY    PROGRAM/CAT   AT          APPROPRIATION DESCRIPTION
----   ------------- --  ------------------------------------------------
     APPROPRIATIONS                            ENCUMBRANCE/        PRIOR YEAR          BUDGETARY
       (ADJUSTED)          EXPENDITURES*   ALLOCATED ENCUMBRANCE ENCUMBRANCE REVERSALS  EXPENDITURES           BALANCE
-------------------- -------------------- -------------------- -------------------- -------------------- --------------------
REGULAR APPROPRIATIONS:
2009  10 00 000 000  00  AIR QUALITY STANDARDS
       23,303,658.00-       16,251,218.12        1,267,070.53                 0.00       17,518,288.65        5,785,369.35-
2009  20 00 000 000  00  AIR QUALITY CONTROL
        8,633,394.00-        8,134,137.91           88,487.87                 0.00        8,222,625.78          410,768.22-
2009  30 01 000 000  00  ADMINISTRATION
        4,762,758.00-        3,717,870.25          135,583.00                 0.00        3,853,453.25          909,304.75-
2009  30 02 000 000  00  DISTRIBUTED ADMINISTRATION
        4,762,758.00         3,717,870.25-         135,583.00-                0.00        3,853,453.25-         909,304.75

TOTAL FOR REGULAR APPROPRIATIONS:
       31,937,052.00-       24,385,356.03        1,355,558.40                 0.00       25,740,914.43        6,196,137.57-

SCHEDULED REIMBURSEMENTS:
2009             90  SCHEDULED REIMBURSEMENTS:
       16,883,169.00        12,913,074.03-               0.00                 0.00       12,913,074.03-       3,970,094.97

TOTAL FOR SCHEDULED REIMBURSEMENTS:
       16,883,169.00        12,913,074.03-               0.00                 0.00       12,913,074.03-       3,970,094.67

*TOTAL REFERENCE 001
       15,053,883.00-       11,472,282.00        1,355,558.40                 0.00       12,827,840.40        2,226,042.60-
```

EXHIBIT III-B06 (Continued)

```
CSTARB06 9990 (DEST: A1 CTP2) PY, ,0,0,0,1,    ,   ,   ,   ,        ,         ,       ,         ********** RUN:08/23/10 TIME:06.00
PRIOR FISCAL YEAR:  2009          0(ORG  )***************** 1(FUND  ) FUND(ALL ) GL(ALL )
                                             DEPARTMENT OF AIR QUALITY (9990)
                                                 FINAL BUDGET REPORT                                                 REPORT #6
                                                  AS OF 06/30/10
***************************************************************************************************************** PAGE   01
FUND        : 0001   GENERAL FUND
ENACTMENT YEAR: 2009
REFERENCE:      001    SUPPORT-DEPARTMENT OF AIR QUALITY
*****************************************************************************************************************
FFY    PROGRAM/CAT   AT          APPROPRIATION DESCRIPTION
----  ------------   --  ------------------------------------------------
     APPROPRIATIONS                         ENCUMBRANCE/          PRIOR YEAR          BUDGETARY
       (ADJUSTED)          EXPENDITURES*   ALLOCATED ENCUMBRANCE ENCUMBRANCE REVERSALS    EXPENDITURES          BALANCE
  -------------------- -------------------- -------------------- -------------------- ------------------- ---------------------




REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE
PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090)

SUBSCRIBED AND EXECUTED THIS _____ DAY OF _____,  2010 AT SACRAMENTO        , CALIFORNIA.


_____
SIGNATURE OF OFFICER

JOE A BROWN
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR I
TITLE OF FISCAL OFFICER
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